

CERTIFICATE

2019

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of

**Fire District # 8**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
as the maximum expenditures for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

|   |               | 2019 Adopted Budget                             |                                  |                               |
|---|---------------|---|----------------------------------|-------------------------------|
| Table of Contents:                      |               | Budget Authority<br>for Expenditures            | Amount of 2018<br>Ad Valorem Tax | County<br>Clerk's<br>Use Only |
| Computation to Determine Limit for 2019 |               |   |                                  |                               |
| Allocation of MVT, RVT & 16/20M Veh     |               |   |                                  |                               |
| Schedule of Transfers                   |               |   |                                  |                               |
| Statement of Indebt. & Lease/Purchase   |               |   |                                  |                               |
| <b>Fund</b>                             | <b>K.S.A.</b> |   |                                  |                               |
| General                                 | 0             | 103,000   | 89,801                           |                               |
| Debt Service                            | 10-113        |   |                                  |                               |
|   |               |   |                                  |                               |
|   |               |   |                                  |                               |
|   |               |   |                                  |                               |
| Non-Budgeted Funds                      |               |   |                                  |                               |
| Totals                                  | xxxxxxx       | 103,000   | 89,801                           |                               |
| Budget Summary                          | 7             | Resolution required? Vote publication required? |                                  | Yes                           |
| Neighborhood Revitalization Rebate      |               |   |                                  |                               |

Assisted by: \_\_\_\_\_  
\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

|                           |                            |
|---------------------------|----------------------------|
| Final Assessed Valuation: | County Clerk's Use Only    |
| McPherson County          |                            |
| Saline County             |                            |
| 0                         |                            |
| 0                         |                            |
| 0                         |                            |
| Total Assessed Valuation  | 0                          |
|                           | November 1, 2018 Valuation |

Attest: Aug 29, 2018  
Hollie D. Mohay  
County Clerk

Hand O. Egan  
Bus. Rep.  
Gov. Body

Computation to Determine Limit for 2019

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2018 budget | + \$ 79,025    |
| 2. Debt service levy in 2018 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 79,025      |

2018 Valuation Information for Valuation Adjustments

|  |                   |           |
|--|-------------------|-----------|
| 4. New improvements for 2018:  | + 104,773         |           |
| 5. Increase in personal property for 2018:   |                   |           |
| 5a. Personal property 2018   | + 774,095         |           |
| 5b. Personal property 2017   | - 776,364         |           |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |           |
|  | (Use Only if > 0) |           |
| 6. Valuation of property that has changed in use during 2018:  | 22,899            |           |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 127,672           |           |
| 8. Total estimated valuation July, 1, 2018   | 17,525,447        |           |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 17,397,775        |           |
| 10. Factor for increase (7 divided by 9)   | 0.00734           |           |
| 11. Amount of increase (10 times 3)  |                   | + \$ 580  |
| 12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  |                   | \$ 79,605 |
| 13. Debt service levy in this 2019 budget  |                   | 0         |
| 14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   |                   | 79,605    |
| 15. Consumer Price Index for all urban consumers for calendar year 2017  |                   | 0.021     |
| 16. Consumer Price Index adjustment (3 times 15)   |                   | \$ 1,660  |
| 17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) |                   | \$ 81,265 |

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| 2018<br>Budgeted Funds | Tax Levy Amount in<br>2018 Budget | Allocation for Year 2019 |     |            |          |            |
|------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
|                        |                                   | MVT                      | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General                | 79,025                            | 6,060                    | 189 | 303        | 57       | 67         |
| Debt Service           | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
| Total                  | 79,025                            | 6,060                    | 189 | 303        | 57       | 67         |

County Treas Motor Vehicle Estimate 6,060

County Treas Recreational Vehicle Estimate 189

County Treas 16/20M Vehicle Estimate 303

County Treas Commercial Vehicle Tax Estimate 57

County Treas Watercraft Tax Estimate 67

MVT Factor 0.07668

RVT Factor 0.00239

16/20M Factor 0.00383

Comm Veh Factor 0.00072

Watercraft Factor 0.00085

Fire District # 8  
McPherson County

### Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2017 | Current<br>Amount for<br>2018 | Proposed<br>Amount for<br>2019 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| Fire General                             | Capital Reserve                    | 30,000                       | 30,000                        | 40,000                         |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  | <b>Totals</b>                      | 30,000                       | 30,000                        | 40,000                         |                                       |
|  | <b>Adjustments*</b>                |                              |                               |                                |                                       |
|  | <b>Adjusted Totals</b>             | 30,000                       | 30,000                        | 40,000                         |                                       |

**\*Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**[illegible]



Fire District # 8

NON-BUDGETED FUNDS

2019

(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds

| (1) Fund Name:       |         | (2) Fund Name:       |   | (3) Fund Name:       |   | (4) Fund Name:       |   | (5) Fund Name:       |   |
|----------------------|---------|----------------------|---|----------------------|---|----------------------|---|----------------------|---|
| Capital Reserve      |         | 0                    |   | 0                    |   | 0                    |   | 0                    |   |
| Unencumbered         |         | Unencumbered         |   | Unencumbered         |   | Unencumbered         |   | Unencumbered         |   |
| Cash Balance Jan 1   | 104,529 | Cash Balance Jan 1   |   | Cash Balance Jan 1   |   | Cash Balance Jan 1   |   | Cash Balance Jan 1   |   |
| Receipts:            |         | Receipts:            |   | Receipts:            |   | Receipts:            |   | Receipts:            |   |
| Interest             | 191     |                      |   |                      |   |                      |   |                      |   |
| Trsf from Fire Gen.  | 30,000  |                      |   |                      |   |                      |   |                      |   |
| Sale of Lot          | 100     |                      |   |                      |   |                      |   |                      |   |
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| Total Receipts       | 30,291  | Total Receipts       | 0 | Total Receipts       | 0 | Total Receipts       | 0 | Total Receipts       | 0 |
| Resources Available: | 134,820 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 |
| Expenditures:        |         | Expenditures:        |   | Expenditures:        |   | Expenditures:        |   | Expenditures:        |   |
| Equipment            | 0       |                      |   |                      |   |                      |   |                      |   |
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| Total Expenditures   | 0       | Total Expenditures   | 0 | Total Expenditures   | 0 | Total Expenditures   | 0 | Total Expenditures   | 0 |
| Cash Balance Dec 31  | 134,820 | Cash Balance Dec 31  | 0 | Cash Balance Dec 31  | 0 | Cash Balance Dec 31  | 0 | Cash Balance Dec 31  | 0 |
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NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2019

The governing body of  
**Fire District # 8**  
**McPherson County**

will meet on July 30, 2018 at 9:30 A.M. at 5th Floor Commission Room, 122 West Marlin, McPherson for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Administration Office, County Courthouse, McPherson, KS and will be available at this hearing.

**SUPPORTING COUNTIES**  
McPherson County (home county) Saline County

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                | Prior Year Actual 2017 |                  | Current Year Estimate for 2018 |                  | Proposed Budget Year for 2019     |                               |                    |
|---------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                     | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General             | 82,686                 | 5.320            | 101,500                        | 4.851            | 103,000                           | 89,801                        | 5.124              |
| Debt Service        |                        |                  |                                |                  |                                   |                               |                    |
|                     |                        |                  |                                |                  |                                   |                               |                    |
|                     |                        |                  |                                |                  |                                   |                               |                    |
|                     |                        |                  |                                |                  |                                   |                               |                    |
| Non-Budgeted Funds  |                        |                  |                                |                  |                                   |                               |                    |
| Totals              | 82,686                 | 5.320            | 101,500                        | 4.851            | 103,000                           | 89,801                        | 5.124              |
| Less: Transfers     | 30,000                 |                  | 30,000                         |                  | 40,000                            |                               |                    |
| Net Expenditures    | 52,686                 |                  | 71,500                         |                  | 63,000                            |                               |                    |
| Total Tax Levied    | 79,011                 |                  | 79,025                         |                  | xxxxxxxxxxxxxx                    |                               |                    |
| Assessed Valuation: | 14,851,421             |                  | 16,290,170                     |                  | 17,525,447                        |                               |                    |

Outstanding Indebtedness,

|                   |      |      |      |
|-------------------|------|------|------|
| Jan 1,            | 2016 | 2017 | 2018 |
| G.O. Bonds        | 0    | 0    | 0    |
| Revenue Bonds     | 0    | 0    | 0    |
| Other             | 0    | 0    | 0    |
| Lease Pur. Princ. | 0    | 0    | 0    |
|                   |      |      |      |
| Total             | 0    | 0    | 0    |

\*Tax rates are expressed in mills.

Bruce Peterson  
Board Member

RESOLUTION NO. 2018 - 01

*A resolution expressing the property taxation policy of the Fire District # 8 governing body with respect to financing the annual budget for 2019*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Fire District # 8 exceeding the amount levied to finance the 2018 budget of the Fire District # 8, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Fire District # 8 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Fire District # 8 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2018 by the Fire District # 8 governing body, McPherson County, Kansas.

Fire District # 8 Governing Body

X Harold E. Egan  
Bus. Bd.  
D. J.